

**Before the
Federal Communications Commission
Washington, D.C. 20554**

In the Matter of)	
)	
Simple Network, Inc.)	File No. EB-IHD-13-00011486 ¹
)	
)	NAL/Acct. No. 201532080014
)	
)	FRN No. 0007921224

FORFEITURE ORDER

Adopted: October 26, 2016

Released: October 26, 2016

By the Deputy Chief, Enforcement Bureau:

I. INTRODUCTION

1. We impose a penalty of \$100,000 against Simple Network, Inc. (Simple Network or Company) for providing interstate telecommunications services without previously registering with the Commission as required by Section 64.1195 of the Commission's rules (Rules). In the *Simple Network NAL*, we found that Simple Network's failure to register allowed the Company to avoid making required payments to important federal programs, which gave it an unfair economic advantage over competing companies that complied with the Rules. In its response to the *NAL*, Simple Network argues that the Enforcement Bureau (Bureau) did not adequately justify and explain the nature of the violation or the proposed penalty against the Company. For the reasons set forth below, we disagree. After reviewing Simple Network's response to the *NAL*, we find no reason to cancel, withdraw, or reduce the proposed penalty, and we therefore assess the \$100,000 forfeiture the Bureau previously proposed.

II. BACKGROUND

2. The underlying facts and circumstances for this Forfeiture Order are set forth in the *Simple Network NAL*, and need not be reiterated here at length.² Simple Network is a New Jersey corporation that provides prepaid calling card services. The Company claims to have "been in the international . . . calling card and telecom services business for 15 years."³ Notably, the Commission recently fined the Company \$5 million "for deceptively marketing its prepaid telephone calling cards."⁴

¹ The investigation began under File No. EB-12-IH-0179 and was subsequently assigned a new case number, File No. EB-IHD-13-00011486. Any future correspondence with the Commission regarding this matter should reflect the new case number.

² See *Simple Network, Inc.*, Notice of Apparent Liability for Forfeiture and Order, 30 FCC Rcd 4525 (EB 2015). (*Simple Network NAL* or *NAL*).

³ See Mother India Online, *About Us*, <https://www.motherindiacard.com/aboutus.asp> (last visited June 27, 2016).

⁴ *Simple Network, Inc.*, Forfeiture Order, 30 FCC Rcd 11765 (2015).

3. On May 4, 2015, we released the *Simple Network NAL*, which proposed a forfeiture of \$100,000 against Simple Network for its apparent violation of Section 64.1195 of the Rules by failing to register with the Commission.⁵ Carriers' compliance with the Commission's registration requirement is critical to the administration of the Universal Service Fund (USF), Telecommunications Relay Service (TRS) Fund and other programs, and to fulfilling a number of Congress's objectives under the Act.⁶ Registration allows the Commission and the various program administrators to ascertain which companies are fulfilling their regulatory obligations.⁷ These obligations include filing regular Telecommunications Reporting Worksheets (Worksheets or Forms 499) and contributing to federal programs that support, among other things, increasing access to telecommunications for people with disabilities and certain other populations.⁸ Entities that fail to register with the Commission and contribute to federal regulatory programs enjoy an unfair economic advantage over competitors who, as a result of following the Rules, must pay more than their fair share of the costs of these programs.⁹

4. On June 3, 2015, Simple Network's counsel submitted a response to the *NAL*, along with a Declaration by Herman R. Patel, President and CEO of Simple Network, and the Company's Federal income tax returns for 2014, 2013, and 2012.¹⁰ In its *NAL* Response, Simple Network makes a number of arguments as to why the *NAL* should be canceled or reduced, including that the Company provides "international services and thus it is not required to pay into the Universal Service Fund,"¹¹ and that the Company is unable to pay the forfeiture.¹² Further, Simple Network requested that the proposed forfeiture be dismissed in its entirety, or, in the alternative, that the Company pay a total of \$10,000 over

⁵ See *Simple Network NAL*, 30 FCC Rcd 4525; 47 CFR § 64.1195.

⁶ See *RB Communications, Inc., d/b/a Starfone*, Notice of Apparent Liability for Forfeiture and Order, 27 FCC Rcd 4393, 4398, para. 16 (2012) (*Starfone*), *forfeiture issued*, Forfeiture Order, 29 FCC Rcd 5668 (2014).

⁷ See *id.*

⁸ See *id.*; see also 47 U.S.C. §§ 225, 251, 254.

⁹ Sixty days prior to the start of each quarter, USAC must provide the Commission with a projection of the high cost, low income, schools and libraries, and rural health care funding requirements for the following quarter. USAC, *FCC Filings*, <http://www.usac.org/about/tools/fcc/filings/default.aspx> (last visited June 27, 2016). Based on USAC's projection of the needs of the USF, and revenue projections from the registered carriers subject to universal service requirements, the Commission establishes a specific percentage of interstate and international end-user revenues that each subject telecommunications provider must contribute toward the USF. This percentage is called the contribution factor. The contribution factor, and, consequently, the amount owed to the USF by each affected telecommunications company, changes each quarter, depending on the needs of the USF and carrier-provided revenue projections. See FCC Managing Director, *Contribution Factor & Quarterly Filings—Universal Service Fund (USF) Management Support*, <https://www.fcc.gov/encyclopedia/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support> (last visited June 27, 2016). Thus, in cases where a carrier, such as Simple Network, fails to file required Worksheets reporting its revenue projections in a timely fashion, its revenues are excluded from the contribution base from which universal service assessments are derived, and the economic burden of contributing falls disproportionately on carriers that have satisfied their reporting obligations.

¹⁰ See Letter from Neil S. Ende, Technology Law Group, LLC, Counsel to Simple Network, Inc., to Marlene H. Dortch, Secretary, FCC (June 3, 2015) (on file in EB-IHD-13-00011486) (*Simple Network NAL Response*).

¹¹ *Simple Network NAL Response* at 6.

¹² See *id.* at 7; E-mail from Neil S. Ende, Technology Law Group, LLC, Counsel to Simple Network, Inc., to Pam Slipakoff, Attorney Advisor, FCC Enforcement Bureau (Sept. 30, 2016, 15:29 EDT) (on file in EB-IHD-13-00011486) (*Simple Network* September 30, 2016 E-mail).

twelve months, register and begin to file the Worksheets “as deemed necessary under its present business operations.”¹³ We find all of these responses unacceptable.

III. DISCUSSION

5. The Bureau proposed a forfeiture in this case in accordance with Section 503(b) of the Communications Act of 1934, as amended (Act),¹⁴ Section 1.80 of the Rules,¹⁵ and the Commission’s *Forfeiture Policy Statement*.¹⁶ When we assess forfeitures, Section 503(b)(2)(E) requires that we take into account the “nature, circumstances, extent, and gravity of the violation and, with respect to the violator, the degree of culpability, any history of prior offenses, ability to pay, and such other matters as justice may require.”¹⁷ As discussed below, we have fully considered Simple Network’s legal and factual arguments in response to the *NAL*, and we find none of them persuasive. We therefore affirm the \$100,000 forfeiture proposed in the *NAL*.

A. Simple Network Failed to Comply with the Commission’s Rules

6. We find by a preponderance of the evidence that Simple Network willfully and repeatedly engaged in the violation described in the *NAL*. More specifically, we find that Simple Network willfully and repeatedly violated Section 64.1195 of the Rules by failing to register with the Commission prior to providing interstate telecommunications service.

7. All providers of interstate telecommunications services, including prepaid calling card service providers and providers of international telecommunications, such as Simple Network, are required to contribute to the USF, TRS Fund, and numbering support mechanisms, and pay regulatory fees.¹⁸ To do so, all contributors must register with the Commission by filing an Annual Telecommunications Reporting Worksheet (Form 499-A) in accordance with Section 64.1195 of the Rules.¹⁹

8. The Form 499-A Instructions state, “[w]ith very limited exceptions, all intrastate, interstate, and international providers of telecommunications in the United States must file this Worksheet.”²⁰ In 2002, Simple Network applied for and received a “Grant of Authority” from the Commission to “operate as a facilities based carrier in accordance with the provisions of Section 63.18(e)(1) of the rules, and also to provide service in accordance with the provisions of Section

¹³ *Simple Network NAL Response* at 1–2, 7; *see also* Simple Network September 30, 2016 E-mail.

¹⁴ 47 U.S.C. § 503(b).

¹⁵ 47 CFR § 1.80.

¹⁶ *The Commission’s Forfeiture Policy Statement and Amendment of Section 1.80 of the Rules to Incorporate the Forfeiture Guidelines*, Report and Order, 12 FCC Rcd 17087 (1997) (*Forfeiture Policy Statement*), *recons. denied*, Memorandum Opinion and Order, 15 FCC Rcd 303 (1999).

¹⁷ 47 U.S.C. § 503(b)(2)(E).

¹⁸ *See* 47 CFR §§ 1.1154, 52.17, 54.706(a)(19), 64.604(c)(5)(iii)(A) (explaining which entities are required to contribute to federal support mechanisms and pay regulatory fees); *see also* 47 U.S.C. §§ 159, 225, 251, 254 (providing congressional mandates for federal support mechanisms and the collection of regulatory fees).

¹⁹ *See* 47 CFR §§ 64.1195; 52.17(a); 54.711(a); 64.604(c)(5)(iii)(B); 2016 Telecommunications Reporting Worksheet Instructions, FCC Form 499-A at 4 (Jan. 2016) *available at* https://apps.fcc.gov/edocs_public/attachmatch/DA-16-138A2.pdf (2016 FCC Form 499-A Instructions); *see also* *United States v. Unipoint*, Civil No. 14-12020-LTS, 2016 WL 424955 at *3 (D. Mass. Feb. 3, 2016) (“Telecommunications carriers providing international telecommunications service must register with the FCC, which requires submitting an FCC Form 499-A.”).

²⁰ 2016 FCC Form 499-A Instructions at 4 (internal citations omitted).

63.18(e)(2) of the rules.”²¹ Because the Company has a “Grant of Authority” to provide “international services,” it follows that the Company has violated Section 64.1195 of the Commission’s Rules by failing to register with the Commission through the filing of a Form 499-A.²²

9. Simple Network claims that the *NAL* failed to allege that the Company provides interstate telecommunications services, or provide the dates of the violation. These arguments are inapposite. As discussed above, because Simple Network is a prepaid calling card service provider authorized to provide international service, it must register with the Commission prior to providing service, and contribute to various funds on the basis of its revenues. Accordingly, the *NAL* clearly described Simple Network’s failure to file a Form 499-A in violation of Section 64.1195 of the Rules, as well as the violation’s duration, which began on the date the Company began providing service without registration in or around 1997, and continues until the Company files its initial Form 499-A.²³

10. Simple Network’s failure to register was also both willful and repeated, despite the Company’s arguments to the contrary. Section 312(f)(1) of the Act defines “willful” as “the conscious and deliberate commission or omission of [any] act, irrespective of any intent to violate” the law.²⁴ “Repeated” means that the act was committed or omitted more than once, or lasts more than one day.²⁵ The legislative history to Section 312 of the Act clarifies that the definitions of willful and repeated apply to both Sections 312 and 503(b) of the Act,²⁶ and the Commission has so interpreted the terms in the Section 503(b) context.²⁷ Based on the Rules, Simple Network’s failure to register was both willful and repeated. As discussed in the *NAL*, the Company did not file a Form 499-A despite the requirement to do so.²⁸ Accordingly, Simple Network’s failure to act has lasted for several years while the Company provided telecommunications service over the same period without registering with the Commission.²⁹

11. Therefore, contrary to Simple Network’s arguments, we conclude that the *NAL* fully and properly explained the Company’s willful and repeated violation of Section 64.1195 of the Rules.

B. The Forfeiture Amount Discussed in the NAL is Appropriate.

12. Section 503(b)(2)(B) of the Act authorizes the Commission to assess a forfeiture against Simple Network of up to \$189,361 for each violation or each day of a continuing violation, up to a

²¹ *International Authorizations Granted*, Public Notice, Report No. TEL, 00609, DA No. 02-3416, File Number ITC-214-20021113-00549 at 2, 17 FCC Rcd 24831 (2002).

²² 47 CFR § 64.1195.

²³ See *Simple Network NAL*, 30 FCC Rcd at 4527, para. 6; see also Simple Network, *About Us* (2012), <https://www.motherindiacard.com/aboutus.asp>.

²⁴ 47 U.S.C. § 312(f)(1). Contrary to Simple Network’s argument, the Commission is not required to demonstrate scienter to prove that an act was willful under the Communications Act.

²⁵ See 47 U.S.C. § 312(f)(2); *Callais Cablevision, Inc.*, Notice of Apparent Liability for Monetary Forfeiture, 16 FCC Rcd 1359, 1362, para. 9 (2001), *forfeiture issued*, 17 FCC Rcd 22626 (2002); *Application for Review of Southern California Broadcasting Co.*, Memorandum Opinion and Order, 6 FCC Rcd 4387, 4388, para. 5 (1991) (*Southern California Broadcasting Co.*).

²⁶ H.R. Rep. No. 97-765, 97th Cong. 2d Sess. 51 (1982). Simple Network’s argument that Section 312(f) applies only to the violations in Section 312 of the Act is misplaced. The legislative history explicitly states that the provision “defines the terms ‘willful’ and ‘repeated’ for purposes of Section 312, and for any other relevant section of the Act (e.g., Section 503).” *Id.* (emphasis added).

²⁷ See, e.g., *Southern California Broadcasting Co.*, 6 FCC Rcd at 4388, para. 5 (1991).

²⁸ *Simple Network NAL*, 30 FCC Rcd at 4527, para. 6.

²⁹ See *id.*

statutory maximum of \$1,893,610 for a single act or failure to act.³⁰ In determining the appropriate forfeiture amount, we consider the factors enumerated in Section 503(b)(2)(E) of the Act, including “the nature, circumstances, extent and gravity of the violation, and, with respect to the violator, the degree of culpability, any history of prior offenses, ability to pay, and such other matters as justice may require.”³¹

13. In the *Simple Network NAL*, the Bureau imposed a base forfeiture of \$100,000 for the failure to register under Section 64.1195 of the Commission’s rules.³² This amount is reasonable in light of the Commission’s precedent in failure to register cases, and the facts uncovered in this investigation.³³ We note that this is a very limited action in light of the duration of the Company’s continuing violation and the Company’s ability to pay.³⁴ In its response to the *Simple Network NAL*, the Company’s counsel states that Simple Network’s financial situation “fully supports the elimination of the One Hundred Thousand Dollar (\$100,000) forfeiture in its entirety or a reduction of the forfeiture to no more than Ten Thousand Dollars on the condition that Simple Network is given at least One (1) year to make payment.”³⁵ We do not accept this proposal.

³⁰ See 47 U.S.C. § 503(b)(2)(B); 47 CFR § 1.80(b)(9). These amounts reflect inflation adjustments to the forfeitures specified in Section 503(b)(2)(B) (\$100,000 per violation or per day of a continuing violation and \$1,000,000 per any single act or failure to act). The Federal Civil Penalties Inflation Adjustment Act of 1990, Pub. L. No. 101-410, 104 Stat. 890, as amended by the Debt Collection Improvement Act of 1996, Pub. L. No. 104-134, Sec. 31001, 110 Stat. 1321 (DCIA), requires the Commission to adjust its forfeiture penalties periodically for inflation. See 28 U.S.C. § 2461 note (4). The Commission most recently adjusted its penalties to account for inflation on June 9, 2016. See *Amendment of Section 1.80(b) of the Commission’s Rules, Adjustment of Civil Monetary Penalties to Reflect Inflation*, Order, DA 16-644, 2016 WL 3218781 (EB 2016); see also *Inflation Adjustment of Monetary Penalties*, 81 Fed. Reg. 42,554 (Jun. 30, 2016) (setting August 1, 2016 as the effective date for the increases). However, because the DCIA specifies that any inflationary adjustment “shall apply only to violations which occur after the date the increase takes effect,” in the *NAL* we applied the forfeiture penalties in effect at the time the apparent violation took place. 28 U.S.C. § 2461 note (6). Here, because the apparent violation at issue occurred before August 1, 2016, the applicable maximum penalties are based on the Commission’s previous inflation adjustment that became effective on September 13, 2013. See *Inflation Adjustment of Maximum Forfeiture Penalties*, 78 Fed. Reg. 49,370-01 (Aug. 14, 2013).

³¹ 47 U.S.C. § 503(b)(2)(E); 47 CFR § 1.80(b)(8).

³² See *Simple Network NAL*, 30 FCC Rcd at 4528, para. 8.

³³ E.g., *Starfone*, 27 FCC Rcd at 4401, para. 24; *Telecom House, Inc.*, Notice of Apparent Liability for Forfeiture and Order, 20 FCC Rcd 15131, 15142, para. 29 (2005), *consent decree adopted*, Order, 21 FCC Rcd 10883 (2006); *Teletronics, Inc.*, Notice of Apparent Liability for Forfeiture and Order, 20 FCC Rcd 13291, 13302, para. 30 (2005), *consent decree adopted*, Order, 22 FCC Rcd 8681 (2007).

³⁴ Simple Network wrongly claims that the Bureau’s reliance on *Starfone* and other relevant precedent renders the \$100,000 forfeiture “arbitrary and capricious.” See *Simple Network NAL Response* at 5–6, n.5. We note that we have regularly stated that \$100,000 is the base forfeiture established by the Commission for violating Section 64.1195 of the Rules, based on the seriousness of the violation itself and the importance of registration. See *supra* note 33. Further, while *Starfone* and other cases may have involved violations in addition to failure to register, the forfeiture for violating Section 64.1195 was assessed separately from other violations in those cases. See, e.g., *Starfone*, 27 FCC Rcd at 4400–02, paras. 20–27. Further, the facts in this matter demonstrate, if anything, a more egregious violation of Section 64.1195 than was present in *Starfone*, because Simple Network failed to respond appropriately to the Bureau’s Letter of Inquiry and continues to be in noncompliance, whereas *Starfone* began to comply with the Rules during the pendency of the Bureau’s investigation. See *Simple Network NAL*, 30 FCC Rcd at 4526, para. 4; *Starfone*, 27 FCC Rcd at 4396, paras. 9–11. We also note that the Bureau exercised its discretion when it declined to assess liability or forfeitures against Simple Network for failures to file regular Worksheets and was unable to determine whether the Company was required to contribute to the USF and other funds because the Company has never filed revenue information with the Commission.

³⁵ *Simple Network NAL Response* at 6–7.

14. The Company argues that it is not in “an economic position” to pay the \$100,000 forfeiture, and further contends that “the forfeiture is plainly punitive in nature.”³⁶ However, the only documentation submitted in support of Simple Network’s claim of financial hardship were the U.S. income tax returns the Company provided with its NAL Response,³⁷ which do not support a downward adjustment or cancellation for inability to pay. In analyzing financial hardship claims, the Commission’s long established standard is to consider a company’s gross revenues.³⁸ The Commission has found that, “[i]n general, gross revenues are the best indicator of [a company’s] ability to pay a forfeiture.”³⁹ In addition, while the Commission has noted that “in some cases other financial indicators, such as net losses, may also be relevant,” if “gross revenues are sufficiently great . . . the mere fact that a business is operating at a loss does not mean that it cannot afford to pay a forfeiture.”⁴⁰

15. Based on the tax returns submitted by the Company for the three year period of 2012 through 2014, we find that Simple Network has not demonstrated an inability to pay a \$100,000 forfeiture.⁴¹ The proposed forfeiture expressed as a percentage of Simple Network’s gross revenues is significantly less than the threshold used to determine an inability to pay reduction, and the other information the Company submitted fails to show that paying that percentage of its gross revenues would undermine its financial position.⁴² Thus, the Company’s gross revenues clearly demonstrate an ability to pay the \$100,000 forfeiture. The Bureau has previously observed that if a company “could escape meaningful sanctions for violations of the Rules by seeking an inability to pay reduction that is unsupported by its gross revenues, it would be in a position to undermine the remedial purposes of Section 503 of the Act.”⁴³ In setting forfeiture amounts, the Commission is “guided by Congress’s stated

³⁶ *Id.*

³⁷ See *supra* para. 4; *Simple Network NAL Response*, Attachments 4–6 (Simple Network 2012–2014 Tax Returns).

³⁸ See *PTT Phone Cards, Inc.*, Forfeiture Order, 30 FCC Rcd 14701, 14706, para. 16 (2015) (*PTT Phone Cards*).

³⁹ See *PTT Phone Cards*, 30 FCC Rcd at 14706, para. 16. See also *Unipoint Techs., Inc. d/b/a Comfi.com d/b/a Masterbell.com d/b/a Pushline.com a/k/a Communications Fidelity*, Forfeiture Order, 29 FCC Rcd 1633, 1643, para. 29 (2014) (*Unipoint*) (citing *PJB Commc’ns of Virg., Inc.*, Memorandum Opinion and Order, 7 FCC Rcd 2088, 2089, para. 8 (1992) (*PJB Communications*)); see also *Emigrant Storage LLC*, Forfeiture Order, 29 FCC Rcd 3529, 3532, para. 7 (2014).

⁴⁰ See *Unipoint*, 29 FCC Rcd at 1643, para. 29 (citing *PJB Communications*, 7 FCC Rcd at 2089, para. 8); see also *Sunstar Travel & Tours, Inc.*, Forfeiture Order, 25 FCC Rcd 13804, 13808, para. 14 (2010).

⁴¹ See Simple Network 2012–2014 Tax Returns; *Unipoint*, 29 FCC Rcd at 1643, para. 30. In its response to the NAL, Simple Network asserted that a judgment entered against the Company affected its ability to pay the forfeiture penalty. See *Simple Network NAL Response* at 7. When Bureau Staff requested a copy of the judgment, the Company informed Bureau Staff for the first time that the judgment had been resolved. See Simple Network September 30, 2016 E-mail. Bureau Staff also requested a copy of the Company’s 2015 tax return, which may have allowed us to consider the effect of the judgment on the Company’s economic position, and thus its ability to pay the forfeiture. See E-mail from Pam Slipakoff, Attorney Advisor, FCC Enforcement Bureau, to Neil S. Ende, Technology Law Group, LLC, Counsel to Simple Network, Inc. (Oct. 4, 2016, 09:22 EDT) (on file in EB-IHD-13-00011486). Simple Network’s counsel declined, and strictly offered to provide the 2015 tax return in the context of settlement discussions. See E-mail from Neil S. Ende, Technology Law Group, LLC, Counsel to Simple Network, Inc., to Pam Slipakoff, Attorney Advisor, FCC Enforcement Bureau (Oct. 4, 2016, 10:28 EDT) (on file in EB-IHD-13-00011486). Thus, Simple Network failed to provide documentation sufficient to support its assertion that it was unable to pay the forfeiture penalty.

⁴² See *Side By Side, Inc.*, Forfeiture Order, 23 FCC Rcd 7393, 7395–96, para. 8 & n.25 (EB-SED 2008), *aff’d*, 27 FCC Rcd 11132, 11136–37, para. 9 (EB 2012) (*Side By Side*); see also *Unipoint*, 29 FCC Rcd at 1643, para. 30.

⁴³ See, e.g., *Side By Side*, 23 FCC Rcd at 7395–96, para. 8 (citing *Frank Neely*, Memorandum Opinion and Order, 22 FCC Rcd 1434, 1436, para. 8 (EB 2007)); see also *Unipoint*, 29 FCC Rcd at 1643, para. 31.

goal of imposing forfeitures that are ‘sufficiently high to deter violations and constitute a meaningful sanction.’”⁴⁴ Based on our review of Simple Network’s financial condition, we conclude that the Company has failed to prove it is unable to pay a forfeiture penalty of \$100,000.

16. Therefore, having examined the financial records provided by the Company, consistent with precedent and after applying the *Forfeiture Policy Statement*, Section 1.80 of the Rules, and the statutory factors, we impose a total forfeiture of \$100,000 against Simple Network. We find no reason to cancel or reduce the forfeiture we proposed in the *Simple Network NAL*.

IV. CONCLUSION

17. Based on the record before us and in light of the applicable statutory factors, we conclude that Simple Network willfully and repeatedly violated Section 64.1195 of the Rules by providing interstate telecommunications services without registering with the Commission. We decline to cancel or reduce the \$100,000 forfeiture proposed in the NAL.

V. ORDERING CLAUSES

18. Accordingly, **IT IS ORDERED** that, pursuant to Section 503(b) of the Act,⁴⁵ and Section 1.80 of the Rules,⁴⁶ Simple Network, Inc. **IS LIABLE FOR A MONETARY FORFEITURE** in the amount of \$100,000 for willfully and repeatedly violating Section 64.1195 of the Rules.

19. Payment of the forfeiture shall be made in the manner provided for in Section 1.80 of the Rules within thirty (30) calendar days after the release of this Forfeiture Order. If the forfeiture is not paid within the period specified, the case may be referred to the U.S. Department of Justice for enforcement of the forfeiture pursuant to Section 504(a) of the Act.

20. Payment of the forfeiture must be made by check or similar instrument, wire transfer, or credit card, and must include the NAL/Account Number and FRN referenced above. Simple Network, Inc. shall send electronic notification of payment to Pam Slipakoff at Pam.Slipakoff@fcc.gov and to Valerie Hill at Valerie.Hill@fcc.gov on the date said payment is made. Regardless of the form of payment, a completed FCC Form 159 (Remittance Advice) must be submitted. When completing the Form 159, enter the Account Number in block number 23A (call sign/other ID) and enter the letters “FORF” in block number 24A (payment type code). Below are additional instructions that should be followed based on the form of payment selected:

- Payment by check or money order must be made payable to the order of the Federal Communications Commission. Such payments (along with completed Form 159) must be mailed to the Federal Communications Commission, P.O. Box 979088, St. Louis, MO 63197-9000, or sent via overnight mail to U.S. Bank – Government Lockbox #979088, SL MO-C2-GL, 1005 Convention Plaza, St. Louis, MO 63101.
- Payment by wire transfer must be made to ABA Number 021030004, receiving bank TREAS/NYC, and Account Number 27000001. To complete the wire transfer and ensure appropriate crediting of the wired funds, a completed Form 159 must be faxed to U.S. Bank at (314) 418-4232 on the same business day the wire transfer is initiated.

⁴⁴ See *Radio X Broad. Corp.*, Memorandum Opinion and Order, 21 FCC Rcd 12209, 12217, para. 19 (2006) (quoting S. Rep. No. 580, 95th Cong. 1st Sess. 3 (1978), reprinted in 1978 U.S.C.C.A.N. 109, 111).

⁴⁵ 47 U.S.C. § 503(b).

⁴⁶ 47 CFR § 1.80.

- Payment by credit card must be made by providing the required credit card information on FCC Form 159 and signing and dating the Form 159 to authorize the credit card payment. The completed Form 159 must then be mailed to Federal Communications Commission, P.O. Box 979088, St. Louis, MO 63197-9000, or sent via overnight mail to U.S. Bank – Government Lockbox #979088, SL-MO-C2-GL, 1005 Convention Plaza, St. Louis, MO 63101.

21. Any request for making full payment over time under an installment plan should be sent to: Chief Financial Officer – Financial Operations, Federal Communications Commission, 445 12th Street, SW, Room 1 A625, Washington, DC 20554. Questions regarding payment procedures should be directed to the Financial Operations Group Help Desk by telephone, 1-877-480-3201, or by e-mail, ARINQUIRIES@fcc.gov.

22. **IT IS FURTHER ORDERED** that copies of this Forfeiture Order shall be sent by first class mail and certified mail, return receipt requested, to Herman R. Patel, Simple Network, Inc., 25 South Main Street, Suite #6, Edison, NJ 08837, and to Neil S. Ende, Esq., Counsel for Simple Network, Inc., 5335 Wisconsin Avenue, NW, Suite 440, Washington, DC 20015.

FEDERAL COMMUNICATIONS COMMISSION

William Davenport
Deputy Chief
Enforcement Bureau